

2020

**CERTIFICATE**  
To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of  
City of McPherson

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	14,023,802	2,654,392
Debt Service	10-113	9	3,362,119	466,926
Library	12-1220	9	771,053	683,137
Library Employee Benefits		10	122,200	105,708
Industrial		10	508,833	50,000
Employee Benefits-Non Public S		11	1,030,491	881,926
Employee Benefits-Public Safety		11	1,835,863	1,626,420
Capital Improvements		12	6,827,525	50,100
Consolidated Street & Hwy	13	5,803,668		
Special Park & Recreation	13	106,789		
Special Alcohol Program	14	157,383		
Wastewater M&O	14	4,893,999		
Sewer Recovery	15	560,931		
Swimming Pool M&O	15	605,820		
Sales Tax Revenue	16	2,903,802		
Wastewater System Surplus	16	1,440,447		
Tourism & Convention	17	721,637		
Solid Waste collection	17	2,900,846		
Storm Water Utility	18	1,888,054		
Municipal Building	18	380,959		
Land Trust	19	503,820		
Municipal Golf Course	19	630,318		
CID	20	350,000		
Non-Budgeted Funds-A	21			
Non-Budgeted Funds-B	22			
<b>Totals</b>	<b>xxxxxx</b>	<b>52,330,359</b>	<b>6,518,609</b>	
Budget Summary	23			County Clerk's Use Only
Neighborhood Revitalization Rebate				Nov 1, 2019 Total Assessed Valuation

Tax Ltd Limit (from Computation Tab)  
Does the City need to hold an election?

6,806,237  
NO

Assisted by:

Address:

Email:

Attest: 8-25-19, 2019

*Hollie D Meloy*  
County Clerk

Governing Body

CPA Summary

City of McPherson

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 6,464,712
2. Library levy in 2019 budget	- \$ 803,644
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 5,661,068

**2020 Budget Percentage Adjustments**

4. New improvements for 2019 :	+ 411,336	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 3,884,313	
5b. Personal property 2018	- 3,996,860	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	411,336	
11. Total estimated valuation July 1, 2019	125,615,391	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0033	
13. Percentage adjustment increase (12 times 3)	+ \$ 18,598	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 84,916	
16. Total Percentage Adjustments	\$ 103,514	

City of McPherson

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020					
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	Excise
General	3,021,174	321,360	5,029	1,141	15,704	1,638	2,526
Debt Service	214,116	22,775	356	81	1,113	116	179
Library	677,607	72,076	1,128	256	3,522	367	567
Library Employee Benef	126,037	13,406	210	48	655	68	105
Industrial	50,000	5,318	83	19	260	27	42
Employee Benefits-Non	680,522	72,386	1,133	257	3,537	369	569
Employee Benefits-Publ	1,645,156	174,993	2,738	621	8,551	892	1,376
Capital Improvements	50,100	5,329	83	19	260	27	42
TOTAL	6,464,712	687,643	10,760	2,442	33,602	3,504	5,406

County Treas Motor Vehicle Estimate 687,643  
County Treas Recreational Vehicle Estimate 10,760  
County Treas 16/20M Vehicle Estimate 2,442  
County Treas Commercial Vehicle Tax Estimate 33,602  
County Treas Watercraft Tax Estimate 3,504

Motor Vehicle Factor 0.10637  
Recreational Vehicle Factor 0.00166  
16/20M Vehicle Factor 0.00038  
Commercial Vehicle Factor 0.00520  
Watercraft Factor 0.00054

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Municipal golf Course	25,000	25,000	50,000	Ord. 2899
General	Capital Improvements	200,000	50,000	-	12-1,118
General	Swimming Pool M&O	160,000	180,000	180,000	Ord. 2708
General	Equipment Reserve	508,790	591,144	656,048	12-1,117
General	Consolidated Street	375,000	455,000	500,000	12-1,119
General	Municipal Building	90,000	90,000	90,000	Ord. 2887
General	Debt Service	87,500	87,500	87,500	Ord. 3042
Municipal Golf Course	Equipment Reserve	-	38,000	-	12-1,117
Wastewater M&O	General	70,000	80,000	80,000	12-630a
Wastewater M&O	Capital Improvements	74,762	-	-	12-1,118
Wastewater M&O	Debt Service	199,661	-	-	12-630a
Consolidated Street	Equipment Reserve	133,136	135,000	133,000	12-1,117
Consolidated Street	Capital Improvements	-	-	1,199,444	12-1,118
Consolidated Street	Debt Service	254,400	654,700	667,350	10-132
Capital Improvement	Debt Service	-	-	-	10-132
Solid Waste Collection	General	50,000	50,000	50,000	12-2104
Sales Tax Revenue	General	-	-	-	12-189
Sales Tax Revenue	Debt Service	827,663	828,550	827,100	Ord. 3107
Sales Tax Revenue	Capital Improvements	1,273,119	1,144,642	651,719	12-1,118
Storm Water Utility	Capital Improvements	35,464	-	-	12-1,119
Storm Water Utility	Debt Service	-	488,797	630,754	13-1269
	Totals	4,364,495	4,898,333	5,802,915	
	Adjustments				
	Adjusted Totals	4,364,495	4,898,333	5,802,915	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Wastewater Treatment UV Project	4/1/1999	240	3.03	1,127,000	145,385	71,685	73,699
Wastewater Treatment Improvements	9/1/2009	240	2.50	11,346,393	7,680,158	550,893	558,468
Wastewater Treatment Improvements	3/25/2015	240	2.13	4,863,464	3,262,906	141,118	174,637
Ladder Fire Truck	9/28/2009	111	4.95	866,722	201,819	98,472	103,347
Golf Car Lease	4/4/2016	36	3.95	97,100	0	0	0
Totals					11,290,268	862,168	910,151

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2020**

Library found in: City of McPherson  
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$677,607	\$683,137
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$68,509	\$72,076
Recreational Vehicle Tax	\$1,046	\$1,128
16/20M Vehicle Tax	\$339	\$256
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$757,501</b>	<b>\$766,597</b>
Difference in Total Taxes:	\$9,096	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$124,700,885	\$125,615,391
Did Assessed Valuation Decrease?	No	
Levy Rate	5.487	5.438
Difference in Levy Rate:	(0.049)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of McPherson

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,521,974	4,785,461	4,318,029
Receipts:			
Ad Valorem Tax	2,844,455	3,021,174	xxxxxxxxxxxxxxxx
Delinquent Tax	47,143	0	
Motor Vehicle Tax	312,025	300,107	321,360
Recreational Vehicle Tax	4,691	4,583	5,029
16/20M Vehicle Tax	2,956	1,514	1,141
Commercial Vehicle Tax	15,486	13,428	15,704
Watercraft Tax	0		1,638
Gross Earning (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Local Alcoholic Liquor	36,995	32,766	38,303
In Lieu of Taxes (IRBB)	54,862	57,450	55,260
Retail Sales Tax	2,003,418	2,000,000	2,000,000
MVL Excise Tax	2,213	2,134	2,526
Beer License	1,200	1,500	1,320
Liquor License	6,900	4,000	6,500
Occupation License	16,425	12,500	16,500
Building, Zoning, Demo Bond	202,428	150,000	160,000
Inspection, Other Permits	5,225	4,000	4,000
Dance License	0	0	0
Franchise Tax	404,880	403,000	403,000
Fines & Forfeitures	223,108	267,000	227,000
License Fireworks Stands	3,500	3,500	3,500
Interest on Investments	246,219	255,225	250,000
Interest on Cemetery Investments	347	360	350
Rent - Building & Equipment	33,721	32,500	21,500
Rental Fees Community Building	0	0	50,000
Sale of Material, Specials & Equipment	0	0	0
Sale of Real Estate	0	0	
Sale of Cemetery Lots	34,313	25,000	20,000
Cemetery Services & Fees	40,570	35,000	36,000
Fire Contracts	346,306	355,463	414,862
Para - Transit (State)	6,241	6,500	3,500
Taxi Cab coupons	5,935	6,900	3,500
Electric Department Appropriation	1,798,072	1,750,000	1,800,000
Water Department Appropriation	54,871	52,500	56,000
Transfer from Wastewater M&O	70,000	80,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
Transfer from Animal Shelter	0	0	0
CHS Effluent Water	117,373	126,000	115,000
Insurance Recoveries	179,696	0	0
Ambulance Appropriation	399,736	399,736	399,736
RHID Receipts	141,943	146,500	158,320
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Hazmat/Technical Rescue Equipment			15,000
Grant Reimbursements	83,684	255,000	122,000
Gifts & Bequests	7,248	0	0
Transfer from Sales Tax Revenue	0	0	0
Transfer from Cemetery Endowment	0	0	0
VIN Inspections (Police)	31,680	35,000	34,000
Dog Tag, Impound, Adoption Fees	4,403	4,500	4,400
Animal Cremations	20,735	15,500	18,800
Reimbursed Expenses	228,623	200,000	130,632
Animal Control	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,450	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>10,097,076</b>	<b>10,115,340</b>	<b>7,051,381</b>
<b>Resources Available:</b>	<b>14,619,050</b>	<b>14,900,801</b>	<b>11,369,410</b>



City of McPherson

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Resources Available:</b>	14,619,050	14,900,801	11,369,410
<b>Expenditures:</b>			
Administration	1,055,032	1,263,973	1,214,228
Engineering	259,202	270,727	298,377
Law Enforcement	2,820,820	3,038,920	3,172,782
Fire Department	1,558,678	1,712,117	1,726,094
Planning & Development	129,951	151,518	157,073
Street	375,000	455,000	500,000
Park	705,968	665,792	687,321
Cemetery	204,527	221,103	231,815
Inspection	67,329	83,951	71,911
Community Building	11,999	141,650	145,560
Ambulance	877,917	878,935	892,901
Legal and Judicial	288,463	310,514	313,950
Animal Control	179,283	207,178	199,503
	0	0	0
	0	0	0
	0	0	0
Subtotal detail (Should agree with detail)	8,534,169	9,401,378	9,611,514
Appropriation Airport	155,380	75,000	65,990
Appropriation Emergency Management	0	0	0
Appropriation McPherson Senior Center	5,000	5,000	5,000
Appropriation Main Street	25,500	25,500	25,500
Appropriation Museum	42,250	42,250	42,250
Appropriation Housing Coalition	0	0	0
Appropriation Not for Profit	0	10,000	10,000
Transfer to Animal Shelter	0	0	0
Transfer to Municipal Golf Course	25,000	25,000	50,000
Transfer to Municipal Building	90,000	90,000	90,000
Transfer to Bond & Interest	87,500	87,500	87,500
Transfer to Swimming Pool M&O	160,000	180,000	180,000
Transfer to Capital Improv. Fund	200,000	50,000	0
Transfer to Equipment Fund	508,790	591,144	656,048
Contingency for Storms	0	0	3,200,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,833,589</b>	<b>10,582,772</b>	<b>14,023,802</b>
Unencumbered Cash Balance Dec 31	4,785,461	4,318,029	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	13,208,189	13,649,449	14,023,802
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			14,023,802
Tax Required			2,654,392
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			2,654,392

CPA Summary

City of McPherson

2020

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>Administration</b>			
Personal Services	537,914	533,923	596,050
Contractual Services	219,616	236,100	239,358
Material & Supplies	11,298	11,000	13,000
Sundry Expenditures	286,204	450,950	365,820
Capital Outlay	0	32,000	0
Total	1,055,032	1,263,973	1,214,228
<b>Engineering</b>			
Personal Services	235,414	236,697	261,447
Contractual Services	6,855	6,130	9,030
Material & Supplies	15,164	23,750	23,750
Sundry Expenditures	1,769	4,150	4,150
Capital Outlay	0	0	0
Total	259,202	270,727	298,377
<b>Law Enforcement</b>			
Personal Services	2,046,040	2,231,135	2,297,290
Contractual Services	406,921	497,235	510,150
Material & Supplies	114,285	107,250	124,098
Sundry Expenditures	109,795	94,800	107,244
Capital Outlay	143,779	108,500	134,000
Total	2,820,820	3,038,920	3,172,782
<b>Fire Department</b>			
Personal Services	1,135,939	1,194,442	1,221,669
Contractual Services	233,796	284,845	286,876
Material & Supplies	61,158	58,800	84,300
Sundry Expenditures	42,142	52,030	56,250
Capital Outlay	85,643	122,000	76,999
Total	1,558,678	1,712,117	1,726,094
<b>Planning &amp; Development</b>			
Personal Services	100,799	107,042	110,165
Contractual Services	17,471	17,647	20,079
Material & Supplies	4,634	14,279	14,279
Sundry Expenditures	7,047	12,050	12,050
Capital Outlay	0	500	500
Total	129,951	151,518	157,073
<b>Street</b>			
Personal Services		0	0
Contractual Services		0	0
Material & Supplies		0	0
Sundry Expenditures-Transfer to Con	375,000	455,000	500,000
Capital Outlay		0	0
Total	375,000	455,000	500,000
<b>Park</b>			
Personal Services	415,521	416,512	438,066
Contractual Services	134,800	161,380	164,555
Material & Supplies	89,366	84,300	81,000
Sundry Expenditures	15,661	3,600	3,700
Capital Outlay	50,620	0	0
Total	705,968	665,792	687,321
<b>Cemetery</b>			
Personal Services	158,087	154,105	166,540
Contractual Services	29,793	44,723	46,000
Material & Supplies	13,914	18,875	17,175
Sundry Expenditures	1,217	2,100	2,100
Capital Outlay	1,516	1,300	0
Total	204,527	221,103	231,815
<b>Page 1 - Total</b>	<b>7,109,178</b>	<b>7,779,150</b>	<b>7,987,688</b>

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>Inspection</b>			
Personal Services	59,317	66,370	54,330
Contractual Services	1,901	2,889	2,889
Material & Supplies	2,800	10,780	10,780
Sundry Expenditures	3,311	3,912	3,912
Capital Outlay	0	0	0
<b>Total</b>	<b>67,329</b>	<b>83,951</b>	<b>71,911</b>
<b>Community Building</b>			
Personal Services	0	34,200	24,360
Contractual Services	11,741	46,700	110,700
Material & Supplies	258	10,500	10,500
Sundry Expenditures	0	250	0
Capital Outlay	0	50,000	0
<b>Total</b>	<b>11,999</b>	<b>141,650</b>	<b>145,560</b>
<b>Ambulance</b>			
Personal Services	0	0	892,901
Contractual Services	877,917	878,935	0
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	0
<b>Total</b>	<b>877,917</b>	<b>878,935</b>	<b>892,901</b>
<b>Legal and Judicial</b>			
Personal Services	57,925	68,766	73,148
Contractual Services	227,040	235,848	236,652
Material & Supplies	2,686	4,850	3,100
Sundry Expenditures	812	1,050	1,050
Capital Outlay	0	0	0
<b>Total</b>	<b>288,463</b>	<b>310,514</b>	<b>313,950</b>
<b>Animal Control</b>			
Personal Services	110,270	134,900	110,779
Contractual Services	47,979	49,878	51,324
Material & Supplies	9,163	14,250	14,500
Sundry Expenditures	11,871	8,150	10,900
Capital Outlay	0	0	12,000
<b>Total</b>	<b>179,283</b>	<b>207,178</b>	<b>199,503</b>
<b>Page 2 -Total</b>	<b>1,424,991</b>	<b>1,622,228</b>	<b>1,623,825</b>
<b>Page 1 -Total</b>	<b>7,109,178</b>	<b>7,779,150</b>	<b>7,987,688</b>
<b>Grand Total</b>	<b>8,534,169</b>	<b>9,401,378</b>	<b>9,611,514</b>

(Note: Should agree with general sub-totals.)

Page No. 8c

2018 Audit Financials (pg23)	9,833,589	
State Form (from "General" tab)	9,833,589	Moved transfer to equipment out of department's capital outlay totals.
Difference	0	
Amount of Transfer/Appropriations from Admin. (pg 20 of 2018 Audit)	790,630	
	0	State form ties to 2018 Audited Financials. Rm 6/22/2019

City of McPherson

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	572,828	229,134	222,735
Receipts:			
Ad Valorem Tax	687,815	214,116	xxxxxxxxxxxxxxxx
Delinquent Tax	13,814	0	0
Motor Vehicle Tax	89,216	72,570	22,775
Recreational Vehicle Tax	1,329	1,108	356
16/20M Vehicle Tax	933	413	81
Commercial Vehicle Tax	4,224	3,665	1,113
Watercraft Tax	0	0	116
Proceeds from bond Sale	0	0	
Bond Proceeds	0	0	
Accrued Interest	0	0	
Special Assessments	256,217	172,203	376,784
MVL Excise Tax	672	516	179
Transfer from Sales Tax	827,663	828,550	827,100
Transfer Consolidated Street & Hwy	254,400	654,700	667,350
Reimb Exp Recreation P & I	60,363	59,400	58,350
Transfer from WWT M&O	199,661	0	0
Transfer from Storm Water Utility	0	488,797	630,754
Transfer from Capital Improvements	0	0	0
Transfer from General (CHS)	87,500	87,500	87,500
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,483,807	2,583,538	2,672,458
Resources Available:	3,056,635	2,812,672	2,895,193
Expenditures:			
Bond Principal	2,505,000	2,065,000	2,320,000
Bond Interest	322,501	524,937	641,819
Commission & Postage	0	0	300
Special Assessments Delinquencies	0	0	
Reserve for Bond Premium	0	0	400,000
Bond Proceeds	0	0	
Cash Basis Reserve (2020 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,827,501	2,589,937	3,362,119
Unencumbered Cash Balance Dec 31	229,134	222,735	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	3,208,576	2,979,403	3,362,119
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,362,119
Tax Required			466,926
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			466,926

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	649,286	677,607	xxxxxxxxxxxxxxxx
Delinquent Tax	11,304	10,000	10,000
Motor Vehicle Tax	72,661	68,509	72,076
Recreational Vehicle Tax	1,087	1,046	1,128
16/20M Vehicle Tax	729	339	256
Commercial Vehicle Tax	3,513	3,065	3,522
Watercraft Tax	0	395	367
MVL Excise	533	487	567
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	739,113	761,448	87,916
Resources Available:	739,113	761,448	87,916
Expenditures:			
Appropriation Library	739,113	761,448	771,053
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	739,113	761,448	771,053
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	752,542	761,448	771,053
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			771,053
Tax Required			683,137
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			683,137

CPA Summary

City of McPherson

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	121,663	126,037	xxxxxxxxxxxxxxx
Delinquent Tax	2,363	2,000	2,000
Motor Vehicle Tax	15,476	12,838	13,406
Recreational Vehicle Tax	231	196	210
16/20M Vehicle Tax	157	64	48
Commercial Vehicle Tax	745	574	655
Watercraft Tax	0	74	68
MVL Excise Tax	114	91	105
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	140,749	141,874	16,492
Resources Available:	140,749	141,874	16,492
Expenditures:			
Appropriation Library Employee Benefit	140,749	141,874	122,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	140,749	141,874	122,200
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	142,900	141,874	122,200
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			122,200
Tax Required			105,708
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			105,708

Adopted Budget Industrial	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	409,298	427,762	403,084
Receipts:			
Ad Valorem Tax	29,359	50,000	xxxxxxxxxxxxxxx
Delinquent Tax	529	0	0
Motor Vehicle Tax	3,399	3,094	5,318
Recreational Vehicle Tax	51	47	83
16/20M Vehicle Tax	34	15	19
Commercial Vehicle Tax	164	138	260
Watercraft Tax	0	18	27
MVL Excise Tax	25	10	42
Appropriation County	35,903	50,000	50,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	69,464	103,322	55,749
Resources Available:	478,762	531,084	458,833
Expenditures:			
Contracted Services	51,000	100,000	100,000
Sundry Expenditures	0	28,000	408,833
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	51,000	128,000	508,833
Unencumbered Cash Balance Dec 31	427,762	403,084	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	475,154	502,239	508,833
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			508,833
Tax Required			50,000
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			50,000

CPA Summary

City of McPherson

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits-Non Public Safety	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	511,276	352,634	70,314
Receipts:			
Ad Valorem Tax	655,059	680,522	XXXXXXXXXXXXXXXXXX
Delinquent Tax	26,636	0	0
Motor Vehicle Tax	30,495	48,630	72,386
Recreational Vehicle Tax	11	757	1,133
16/20M Vehicle Tax	62	242	257
Commercial Vehicle Tax	111	2,315	3,537
Watercraft Tax	0	0	369
Slider	0	0	0
MVL Excise Tax	1	100	569
Matching Funds	6,405	5,993	0
Reimbursed Expenses	5,838	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	724,618	738,559	78,251
Resources Available:	1,235,894	1,091,193	148,565
Expenditures:			
Contracted Services	3,609,943	1,020,879	1,030,491
Reimbursed Payroll Matching Funds - BPT	-2,726,683	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	883,260	1,020,879	1,030,491
Unencumbered Cash Balance Dec 31	352,634	70,314	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	966,948	1,042,957	1,030,491
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,030,491
Tax Required			881,926
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			881,926

Adopted Budget Employee Benefits-Public Safety	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	156,437	62,774	15,272
Receipts:			
Ad Valorem Tax	1,206,208	1,645,156	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,092	0	0
Motor Vehicle Tax	159,293	125,924	174,993
Recreational Vehicle Tax	2,814	1,961	2,738
16/20M Vehicle Tax	1,941	628	621
Commercial Vehicle Tax	8,833	5,993	8,551
Watercraft Tax	0	0	892
MVL Excise Tax	1,436	0	1,376
Matching Funds	0	0	0
Reimbursed Expenses	5,327	5,000	5,000
Interest on Idle Funds	0	0	0
Transfer from Empl. Ben. Fund-Non PS	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,389,944	1,784,662	194,171
Resources Available:	1,546,381	1,847,436	209,443
Expenditures:			
Contracted Services	1,483,607	1,832,164	1,835,863
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,483,607	1,832,164	1,835,863
Unencumbered Cash Balance Dec 31	62,774	15,272	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,751,909	1,833,896	1,835,863
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,835,863
Tax Required			1,626,420
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			1,626,420

CPA Summary

City of McPherson

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,659,874	7,587,106	4,122,262
Receipts:			
Ad Valorem Tax	48,690	50,100	xxxxxxxxxxxxxx
Delinquent Tax	882	0	0
Motor Vehicle Tax	5,670	5,317	5,329
Recreational Vehicle Tax	85	83	83
16/20M Vehicle Tax	57	27	19
Commercial Vehicle Tax	273	253	260
Watercraft Tax	0	0	27
MVL Excise	42	0	42
Temporary Note Proceeds	505,072	0	0
Transfer from General	200,000	50,000	0
Transfer from Consolidated Streets	0	0	1,199,444
Transfer from Storm Water Utility	35,464	0	0
Transfer from Wastewater M&O	74,762	0	0
Bond Proceeds	6,314,500	3,270,000	0
Developer's Share	845,926	0	0
Reimbursed expenditures	14,700	0	0
Community Development Block Grant	52,923	0	0
Transfer from Federal & State	0	0	798,240
Transfer from Sales Tax	1,273,119	1,144,642	651,719
Special Assessments Prepaid	0	0	0
Interest on Idle Funds	77,013	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,952	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	9,453,130	4,520,422	2,655,163
Resources Available:	12,113,004	12,107,528	6,777,425
Expenditures:			
Barnstormers West Field SSD #201	177,712	0	
Barnstormers West Field Paving	1,446,716	0	
Community Building Renovation	1,516,461	2,064,000	651,719
Grimes/Anna Street Paving	33,993	2,000,000	1,775,799
Grimes/Anna Street Drainage	21,641	1,500,000	1,052,859
Hartup/Elizabeth Street Paving	37,801	395,551	527,401
Hartup/Elizabeth Street Drainage	3,274	54,511	72,681
CDBG grant of 2016	49,792	0	
CDBG grant of 2018	13,750	0	
CDBG grant of 2019	38	0	54,732
Lift Station #4 (North High Drive & Anna	3,205	0	
CID Plaza East	115	630,589	37,980
Tennis Court Improvements	301,830	0	
Hartup/Grand SSD #011A	113,104	0	
Avenue A TA Sidewalk - Phase 1	494	0	
Avenue A TA Sidewalk - Phase 2	1,427	0	
2018 Drainage Projects	0	0	
Erosion Control	0	0	
Mohawk Interchange	200,000	0	
Premier subdivision SSD #202	126,945	0	
Premier paving and storm sewer improv.	385,881	0	
Hulse Street Paving	76,927	61,239	61,239
Hulse Street Drainage	14,301	153,088	153,088
2018 Street Projects	0	0	0
Various	491	0	1,553,094
Eagles Wings Unit 2 - Phase 2 SSD	0	92,752	0
Eagles Wings Unit 2 - Phase 2 Street Imp	0	672,207	0
Eagles Wings Unit 2-Phase 1 SSD	0	81,911	0
Eagles Wings Unit 2-Phase 1 Street Impro	0	279,418	0
Intersection of KS Ave/81 Bypass	0	0	886,933
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	4,525,898	7,985,266	6,827,525
Unencumbered Cash Balance Dec 31	7,587,106	4,122,262	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	14,064,879	15,949,023	6,827,525
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,827,525
Tax Required			50,100
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			50,100

Adopted Budget

	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020

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City of McPherson

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Consolidated Street &amp; Hwy</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	2,910,533	2,846,059	2,367,398
Receipts:			
State of Kansas Gas Tax	358,704	359,570	360,030
County Transfers Gas	0	0	0
City Retail Sales Tax	1,609,351	1,550,000	1,600,000
Transfer from General Fund	375,000	455,000	500,000
Insurance Recoveries	0	0	0
State Connecting Links	47,334	47,000	63,000
Reimbursed Expenses	133,389	115,000	913,240
Interest on Idle Funds	0	0	
Miscellaneous	3,430	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,527,208</b>	<b>2,526,570</b>	<b>3,436,270</b>
<b>Resources Available:</b>	<b>5,437,741</b>	<b>5,372,629</b>	<b>5,803,668</b>
Expenditures:			
Personal Services	438,398	478,452	464,462
Contracted Services	1,380,053	1,387,279	2,239,018
Material & Supplies	362,310	320,050	360,500
Sundry Expenditures	2,195	4,750	4,750
Capital Outlay	7,919	10,000	720,144
Transfer to Equipment Fund	133,136	135,000	133,000
Transfer to Capital Improvement	0	0	1,199,444
Transfer to Bond & Interest	254,400	654,700	667,350
Sidewalk (ADA Curb)	12,498	15,000	15,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	773	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,591,682</b>	<b>3,005,231</b>	<b>5,803,668</b>
Unencumbered Cash Balance Dec 31	2,846,059	2,367,398	0
2018/2019/2020 Budget Authority Amount	4,387,524	5,168,716	5,803,668

Adopted Budget

<b>Special Park &amp; Recreation</b>	Prior Year	Current Year	Proposed Budget
	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	51,533	65,720	68,486
Receipts:			
Local Alcohol Liquor Tax	36,995	32,766	38,303
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,995</b>	<b>32,766</b>	<b>38,303</b>
<b>Resources Available:</b>	<b>88,528</b>	<b>98,486</b>	<b>106,789</b>
Expenditures:			
Contracted Services	22,808	30,000	30,000
Capital Outlay	0	0	76,789
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>22,808</b>	<b>30,000</b>	<b>106,789</b>
Unencumbered Cash Balance Dec 31	65,720	68,486	0
2018/2019/2020 Budget Authority Amount	104,511	91,051	106,789

← From LKM

← "Reserve" - Plug #

← Ignore

See Tab E

CPA Summary



City of McPherson

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Alcohol Program	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	140,205	142,000	119,080
Receipts:			
Local Alcohol Liquor Tax	36,995	32,766	38,303
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,995</b>	<b>32,766</b>	<b>38,303</b>
<b>Resources Available:</b>	<b>177,200</b>	<b>174,766</b>	<b>157,383</b>
Expenditures:			
Personal Services	3,111	6,000	7,333
Contracted Services	26,290	39,686	25,000
Materials & Supplies	5,799	0	5,000
Sundry Expenditures	0	10,000	10,000
Capital Outlay	0	0	110,050
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>35,200</b>	<b>55,686</b>	<b>157,383</b>
Unencumbered Cash Balance Dec 31	142,000	119,080	0
2018/2019/2020 Budget Authority Amount	155,268	164,801	157,383

**Adopted Budget**

Wastewater M&O	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,969,741	4,208,766	3,013,919
Receipts:			
Fines & Penalties	0	0	0
Rent	869	800	800
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	40,116	50,000	50,000
ROW Permit Fees	4,015	1,800,000	1,800,000
Sewer Service Fee	1,811,130	8,280	8,280
Insurance Recoveries	164,920	0	0
Grease Operating Permits	0	2,400	0
Sewer Service Connections	0	16,000	4,000
Effluent Water Golf Course	0	0	0
Reimbursed Expenses	32,971	0	16,000
Interest on Idle Funds	0	0	0
Miscellaneous	766	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,054,787</b>	<b>1,878,480</b>	<b>1,880,080</b>
<b>Resources Available:</b>	<b>6,024,528</b>	<b>6,087,246</b>	<b>4,893,999</b>
Expenditures:			
Personal Services	336,173	378,967	362,925
Contracted Services	651,742	1,520,536	2,203,706
Material & Supplies	97,386	126,038	131,038
Sundry Expenditures	382,991	501,786	330,410
Capital Outlay	0	65,000	60,000
Wastewater Treatment Replacement	0	400,000	400,000
Wastewater Surplus	0	0	1,325,920
Transfer to General	70,000	80,000	80,000
Transfer to Bond & Interest	199,661	0	0
Transfer to Capital Improvements	74,762	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	3,047	1,000	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,815,762</b>	<b>3,073,327</b>	<b>4,893,999</b>
Unencumbered Cash Balance Dec 31	4,208,766	3,013,919	0
2018/2019/2020 Budget Authority Amount	5,624,739	5,786,887	4,893,999

**CPA Summary**

City of McPherson

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Recovery	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	474,447	500,931	530,931
Receipts:			
Sewer Recover Fee	26,484	30,000	30,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>26,484</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>500,931</b>	<b>530,931</b>	<b>560,931</b>
Expenditures:			
Capital Outlay	0	0	560,931
Permit Refunds	0	0	0
Cash Forward (2020 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>560,931</b>
Unencumbered Cash Balance Dec 31	500,931	530,931	0
2018/2019/2020 Budget Authority Amount	497,668	0	560,931

Adopted Budget

Swimming Pool M&O	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	274,353	285,220	267,820
Receipts:			
Pool Fees	128,421	100,000	128,000
Concessions	28,599	29,500	30,000
Transfer from General Fund	160,000	180,000	180,000
Reimbursed Expenses	1,061	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	700	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>318,781</b>	<b>309,500</b>	<b>338,000</b>
<b>Resources Available:</b>	<b>593,134</b>	<b>594,720</b>	<b>605,820</b>
Expenditures:			
Contracted Services	222,854	243,700	244,900
Material & Supplies	61,580	53,000	58,000
Sundry Expenditures	4,256	5,200	302,920
Capital Outlay	17,364	25,000	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	1,860	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>307,914</b>	<b>326,900</b>	<b>605,820</b>
Unencumbered Cash Balance Dec 31	285,220	267,820	0
2018/2019/2020 Budget Authority Amount	558,548	578,656	605,820

**CPA Summary**

City of McPherson

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sales Tax Revenue</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	1,829,753	1,356,994	1,303,802
Receipts:			
City Retail Sales Tax	1,609,352	1,700,000	1,600,000
CID-Plaza East Place	0	200,000	0
Interest on Idle Funds	18,671	19,999	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,628,023</b>	<b>1,919,999</b>	<b>1,600,000</b>
<b>Resources Available:</b>	<b>3,457,776</b>	<b>3,276,993</b>	<b>2,903,802</b>
Expenditures:			
Note Principal	0	0	0
Note Interest	0	0	0
Sundry Expenditures	0	0	0
Transfer to General Fund	0	0	0
Transfer to B & I (First street portion Bond	827,663	828,550	827,100
Transfer to Capital Improvement - Commu	1,135,463	1,144,641	651,719
Transfer to Capital Improvement - Wall Par	137,656	0	0
Contingency for future Bond & Interest Pay	0	0	1,424,983
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,100,782</b>	<b>1,973,191</b>	<b>2,903,802</b>
Unencumbered Cash Balance Dec 31	1,356,994	1,303,802	0
2018/2019/2020 Budget Authority Amount	3,591,061	1,973,191	2,903,802

**Adopted Budget**

	Prior Year	Current Year	Proposed Budget
<b>Wastewater System Surplus</b>	<b>Actual for 2018</b>	<b>Estimate for 2019</b>	<b>Year for 2020</b>
Unencumbered Cash Balance Jan 1	863,610	816,800	761,447
Receipts:			
Sewer Service Fee	672,000	672,000	672,000
Interest on Idle Funds	10,043	1,500	7,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>682,043</b>	<b>673,500</b>	<b>679,000</b>
<b>Resources Available:</b>	<b>1,545,653</b>	<b>1,490,300</b>	<b>1,440,447</b>
Expenditures:			
Appropriation KDHE WWT Plant Improve	728,853	728,853	1,440,447
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>728,853</b>	<b>728,853</b>	<b>1,440,447</b>
Unencumbered Cash Balance Dec 31	816,800	761,447	0
2018/2019/2020 Budget Authority Amount	1,534,067	1,481,757	1,440,447

**CPA Summary**

City of McPherson

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Tourism & Convention	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	225,183	260,046	289,297
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	393,261	400,000	420,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	8,540	5,470	6,940
Trolley Revenue	5,459	5,000	5,000
Grant Revenue	0	0	0
Gifts & Bequests	0	200	200
Interest on Idle Funds	0	0	0
Miscellaneous	200	500	200
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>407,460</b>	<b>411,170</b>	<b>432,340</b>
<b>Resources Available:</b>	<b>632,643</b>	<b>671,216</b>	<b>721,637</b>
Expenditures:			
Personal Services	141,604	136,508	199,155
Contracted Services	96,192	107,111	106,075
Material & Supplies	37,448	42,500	42,500
Sundry Expenditures	97,148	95,800	373,907
Capital Outlay	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	205	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>372,597</b>	<b>381,919</b>	<b>721,637</b>
Unencumbered Cash Balance Dec 31	260,046	289,297	0
2018/2019/2020 Budget Authority Amount	519,560	644,145	721,637

**Adopted Budget**

Solid Waste collection	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,634,515	1,757,746	1,820,846
Receipts:			
Refuse Collection	1,003,302	1,000,000	1,000,000
Landfill Closure Fee	79,445	85,000	80,000
Reimbursed Expenses	0	0	0
Yard Waste Tags	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,082,747</b>	<b>1,085,000</b>	<b>1,080,000</b>
<b>Resources Available:</b>	<b>2,717,262</b>	<b>2,842,746</b>	<b>2,900,846</b>
Expenditures:			
Contracted Services	909,514	970,300	974,500
Sundry Expenditures	0	1,600	1,600
Landfill Mitigation	0	0	1,874,746
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	2	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>959,516</b>	<b>1,021,900</b>	<b>2,900,846</b>
Unencumbered Cash Balance Dec 31	1,757,746	1,820,846	0
2018/2019/2020 Budget Authority Amount	2,647,083	2,779,315	2,900,846

**CPA Summary**

City of McPherson

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Storm Water Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,148,141	4,527,430	1,038,454
Receipts:			
Storm Water Utility Fees	845,675	849,600	849,600
Proceeds Note Sale	0	0	0
Proceeds Bond Sale	3,567,451	0	0
Transfer from other funds	0	0	0
Reimbursed Expenses	21,376	0	0
Interest on Idle Funds	10,660	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,445,162</b>	<b>849,600</b>	<b>849,600</b>
<b>Resources Available:</b>	<b>5,593,303</b>	<b>5,377,030</b>	<b>1,888,054</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	932,125	3,844,779	295,514
Operating Materials	71,539	0	
Sundry Expenditures	6,752	0	0
Transfer to Bond & Interest	0	488,797	630,754
Transfer to Capital Improv. Fund	35,464	0	
Capital Outlay	19,993	5,000	961,786
Cash Forward (2020 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,065,873</b>	<b>4,338,576</b>	<b>1,888,054</b>
Unencumbered Cash Balance Dec 31	4,527,430	1,038,454	0
2018/2019/2020 Budget Authority Amount	6,097,840	5,357,301	1,888,054

**Adopted Budget**

<b>Municipal Building</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	234,613	264,067	264,809
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	27,424	25,000	25,000
Interest on Idle Funds	2,571	1,150	1,150
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>119,995</b>	<b>116,150</b>	<b>116,150</b>
<b>Resources Available:</b>	<b>354,608</b>	<b>380,217</b>	<b>380,959</b>
Expenditures:			
Contracted Services	62,083	85,408	270,900
Material & Supplies	28,458	30,000	27,000
Sundry Expenditures	0	0	39,396
Capital Outlay	0	0	43,663
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>90,541</b>	<b>115,408</b>	<b>380,959</b>
Unencumbered Cash Balance Dec 31	264,067	264,809	0
2018/2019/2020 Budget Authority Amount	331,781	369,663	380,959

**CPA Summary**

City of McPherson

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Land Trust	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	301,920	362,120	446,420
Receipts:			
Sale of Real Estate	60,200	58,800	57,400
Appropriation City	0	0	0
Donations	0	50,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>60,200</b>	<b>108,800</b>	<b>57,400</b>
<b>Resources Available:</b>	<b>362,120</b>	<b>470,920</b>	<b>503,820</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	0	24,500	24,500
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	479,320
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>24,500</b>	<b>503,820</b>
Unencumbered Cash Balance Dec 31	362,120	446,420	0
2018/2019/2020 Budget Authority Amount	377,820	520,920	503,820

**Adopted Budget**

Municipal Golf Course	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,962	9,719	41,568
Receipts:			
Membership Fees	126,020	125,000	125,000
Ten Play Card & Golf Team Fees	12,530	15,000	13,500
Cars Storage Rental Fees	44,967	45,000	45,000
Cart Rental	57,023	62,500	62,500
Trail Fees	4,192	5,500	5,500
Driving Range Revenue	13,334	15,000	14,500
Transfer from General - Appropriation City	25,000	50,000	50,000
Insurance Recoveries	0	0	0
Weekend Green Fees	43,662	58,500	60,000
Weekday Green Fees	70,298	66,500	70,000
Concession Revenue	23,845	22,000	25,000
Ber Sales	31,906	27,000	32,000
Gift Cards	5,295	5,200	5,000
Pro Shop Sales	62,050	55,200	80,000
Reimbursed Expenses	2,393	0	0
Golf Lessons	5,342	0	0
Cash Long & Short	0	0	0
Grinding Services	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	734	750	750
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>528,591</b>	<b>553,150</b>	<b>588,750</b>
<b>Resources Available:</b>	<b>533,553</b>	<b>562,869</b>	<b>630,318</b>
Expenditures:			
Personal Services	251,164	233,276	271,583
Contracted Services	64,077	74,800	76,594
Material & Supplies	147,208	152,500	154,500
Sundry Expenditures	26,608	22,725	42,986
Capital Outlay	33,629	0	84,655
Transfer to Equipment Fund	0	38,000	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	1,148	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>523,834</b>	<b>521,301</b>	<b>630,318</b>
Unencumbered Cash Balance Dec 31	9,719	41,568	0
2018/2019/2020 Budget Authority Amount	534,440	553,150	630,318

**CPA Summary**

City of McPherson

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget CID	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Plaza East Tax Receipts	0	0	350,000
Champlain St Ext. Tax Receipts	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>350,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>350,000</b>
Expenditures:			
Plaza East Tax Receipt Payout	0	0	350,000
Champlain St Ext. Tax Receipt Payout	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>350,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	350,000



City of McPherson

2020

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2018 is to be shown)*

**Non-Budgeted Funds-A**

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Cemetery Endowment		Operation Warmth		Equipment Reserve		Salthouse Broadway			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	97,081	Cash Balance Jan 1	1,691	Cash Balance Jan 1	1,922,786	Cash Balance Jan 1	40,386	Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Sale of Cemetery Lots	11,437	Gifts & Bequests	5,995	Note Proceeds		Interest on Idle Funds	263		
Gifts & Bequests	0			Bond Proceeds		Miscellaneous	0		
				Interest on Idle Funds	24,653				
				Insurance Recoveries	4,740				
				Reimbursed Expenses	65,425				
				Transfer General	508,790				
				Transfer Animal Shelter					
				Transfer Cons. St & Hv	133,136				
Total Receipts	11,437	Total Receipts	5,995	Total Receipts	736,744	Total Receipts	263	Total Receipts	0
Resources Available:	108,518	Resources Available:	7,686	Resources Available:	2,659,530	Resources Available:	40,649	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transf to General	0	Utilities	6,047	Contracted Services	0	Contracted Services	2,808		
Capital Outlay	0			Sundry Expenditures	0	Material & Supplies			
				Capital Outlay	571,951	Capital Outlay			
				Note Principal	0				
				Note Interest	0				
				Commission & Postage					
Total Expenditures	0	Total Expenditures	6,047	Total Expenditures	571,951	Total Expenditures	2,808	Total Expenditures	0
Cash Balance Dec 31	108,518	Cash Balance Dec 31	1,639	Cash Balance Dec 31	2,087,579	Cash Balance Dec 31	37,841	Cash Balance Dec 31	0
p58		p38		p49		p57		p57	



**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2018 is to be shown)*

City of McPherson

### Non-Budgeted Funds-B

[illegible]

**\*\*Note:** These two block figures should agree.

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## CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of

City of McPherson

will meet on August 5, 2019 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the Office of the City Clerk and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	9,833,589	23.543	10,582,772	24.464	14,023,802	2,654,392	21.131
Debt Service	2,827,501	5.693	2,589,937	1.734	3,362,119	466,926	3.717
Library	739,113	5.374	761,448	5.487	771,053	683,137	5.438
Library Employee Benefits	140,749	1.007	141,874	1.021	122,200	105,708	0.842
Industrial	51,000	0.243	128,000	0.405	508,833	50,000	0.398
Employee Benefits-Non Pub	883,260	5.423	1,020,879	5.511	1,030,491	881,926	7.021
Employee Benefits-Public S	1,483,607	9.982	1,832,164	13.322	1,835,863	1,626,420	12.948
Capital Improvements	4,525,898	0.403	7,985,266	0.406	6,827,525	50,100	0.399
Consolidated Street & Hwy	2,591,682		3,005,231		5,803,668		
Special Park & Recreation	22,808		30,000		106,789		
Special Alcohol Program	35,200		55,686		157,383		
Wastewater M&O	1,815,762		3,073,327		4,893,999		
Sewer Recovery					560,931		
Swimming Pool M&O	307,914		326,900		605,820		
Sales Tax Revenue	2,100,782		1,973,191		2,903,802		
Wastewater System Surplus	728,853		728,853		1,440,447		
Tourism & Convention	372,597		381,919		721,637		
Solid Waste collection	959,516		1,021,900		2,900,846		
Storm Water Utility	1,065,873		4,338,576		1,888,054		
Municipal Building	90,541		115,408		380,959		
Land Trust			24,500		503,820		
Municipal Golf Course	523,834		521,301		630,318		
CID					350,000		
Non-Budgeted Funds-A	580,806						
Non-Budgeted Funds-B	8,689						
Totals	31,689,574	51.668	40,639,132	52.350	52,330,359	6,518,609	51.894
Less: Transfers	4,364,495		4,898,333		5,802,915		
Net Expenditure	27,325,079		35,740,799		46,527,444		
Total Tax Levied	6,430,264		6,464,712		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	124,452,974		124,700,885		125,615,391		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	13,340,000		10,410,000		8,720,000		
Revenue Bonds	11,285,000		8,690,000		7,340,000		
Other	0		0		0		
Lease Purchase Principal	8,396,681		11,123,872		11,290,268		
Total	33,021,681		30,223,872		27,350,268		

\*Tax rates are expressed in mills

Tamra K. Seely  
City Official Title: City Clerk

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,  
ss, Terry Herl

Being first duly sworn, deposes and says: That he is  
the Regional Distribution Manager for the

## The McPherson Sentinel

A daily newspaper printed in the State of Kansas, and  
published in and of general circulation in McPherson  
County, Kansas, and that said newspaper is not a  
trade, religious or fraternal publication.

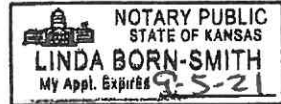
Said newspaper is a daily published at least weekly 50  
times a year, and has been so published continuously  
and uninterruptedly in said county and state for a  
period of more than five years prior to the first  
publication of said notice; and has been admitted at  
the post office of McPherson, Kansas in said County  
as second class matter.

That the attached notice is a true copy thereof and  
was published in the regular and entire issue of said  
newspaper for: 1 insertions, the first  
publication being, July 23, 2019; subsequent  
publications being made on the following dates:

Signature: \_\_\_\_\_

Regional Distribution Manager

Subscribed and sworn to, before me, on the 23  
day of July 2019.



Linda Born-Smith

Notary Public

My commission expires: September 05, 2021

Total Amount of Publication: \$ 88.20

Description:

City of McPherson  
Notice of Budget Hearing

**NOTICE OF BUDGET HEARING**  
The governing body of  
**City of McPherson**  
will meet on August 5, 2019 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is  
available at the Office of the City Clerk and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020  
budget. Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020	
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of Ad Valorem Tax
General	9,833,589	23.543	10,582,772	24.464	14,023,802	2,854,362
Debt Service	2,827,501	5.683	2,589,937	1.734	3,362,119	486,926
Library	738,113	5.374	761,448	5.487	771,053	683,137
Library Employee Benefits	140,749	1.007	141,874	1.021	122,200	105,708
Industrial	51,000	0.243	128,000	0.405	508,833	50,000
Employee Benefits- Non Public Safety	883,260	5.423	1,020,879	5.511	1,030,491	881,928
Employee Benefits- Public Safety	1,483,607	9.982	1,832,164	13.322	1,835,863	1,826,420
Capital Improvements	4,825,898	0.403	7,985,268	0.408	6,827,525	50,100
Consolidated Street & Hwy	2,591,682		3,005,231		5,803,668	
Special Park & Recreation	22,808		30,000		106,789	
Special Alcohol Program	35,200		55,686		157,333	
Wastewater M&O	1,815,782		3,073,327		4,893,998	
Sewer Recovery					550,331	
Swimming Pool M&O	307,914		325,900		805,320	
Sales Tax Revenue	2,100,782		1,979,191		2,903,802	
Wastewater System Surplus	728,853		728,853		1,440,447	
Tourism & Convention	372,597		381,919		721,637	
Solid Waste collection	959,516		1,021,900		2,900,846	
Storm Water Utility	1,065,873		4,338,578		1,888,054	
Municipal Building	90,541		115,408		380,959	
Land Trust			24,520		503,820	
Municipal Golf Course	523,834		521,301		630,318	
CID					350,000	
Non-Budgeted Funds-A	580,806					
Non-Budgeted Funds-B	8,689					
Totals	31,689,574	51.668	40,639,132	52.350	52,330,358	6,510,609
Less: Transfers	4,364,485		4,830,536		5,802,915	
Net Expenditure	27,325,079		35,808,596		46,527,443	
Total Tax Levied	6,430,284		6,464,712		125,615,391	
Assessed Valuation	124,452,974		124,700,885			
Outstanding Indebtedness, January 1, 2017	13,340,000		10,410,000		8,720,000	
G.O. Bonds	11,285,000		8,590,000		7,340,000	
Revenue Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	8,396,681		11,123,872		11,290,268	
Total	33,021,681		30,223,872		27,350,268	

\* Tax rates are expressed in mills

Tamra K. Seely  
City Official Title: City Clerk  
Published In The McPherson Sentinel July 23, 2019.

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	466,926	
Property tax revenues for debt service in 2019 budget:		-	214,116	
Increase property tax revenues spent on debt service			<u>252,810</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	0	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	0	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	0	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	0	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	0	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	0	
23. Law enforcement expenses - 2020 budget:		+	4,812,855	
Law enforcement expenses - 2019 budget:		-	4,758,122	
CPI adjustment	1.50%		<u>71,297</u>	
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2020 budget:		+	2,355,914	
Fire protection expenses - 2019 budget:		-	2,651,156	
CPI adjustment	1.50%		<u>39,767</u>	
Increased fire protection expense in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2020 budget:		+	952,901	
Emergency medical expenses - 2019 budget:		-	938,935	
CPI adjustment	1.50%		<u>14,084</u>	
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>252,810</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	788,845
Other tax entity levy - 2020 budget:	+	0
Other tax entity levy - 2020 budget:	+	0
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>788,845</b>
<b>29. Total Computed Tax Levy</b>		<b><u>6,806,237</u></b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	5,083,717	
2017 Tax Levy (Less Levy for other Governmental Units)	5,352,408	None
2018 Tax Levy (Less Levy for other Governmental Units)	5,636,050	None
2019 Tax Levy (Less Levy for other Governmental Units)	5,661,068	None
Average Tax Levy (last three years)	5,549,842	
CPI Adjustment of 0.014	77,698	
Average Tax Levy Adjusted by CPI	5,627,540	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	5,729,764	

**Exemption from Election Requirement** **No**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss 0

2020 Tax Levy (Less Levy for other Governmental Units)	5,729,763.725
2019 Tax Levy (Less Levy for other Governmental Units)	5,661,068.000
Change in Levy	68,696

CPI Adjustment 84,916

2020 Mill Rate (Less Mills for other Governmental Units) 45.614

Loss of Assessed Valuation Multiplied by 2020 Mill Rate 0

Total Adjustment for Loss of Assessed Valuation 84,916

**Exemption from Election Requirement** **Yes**